

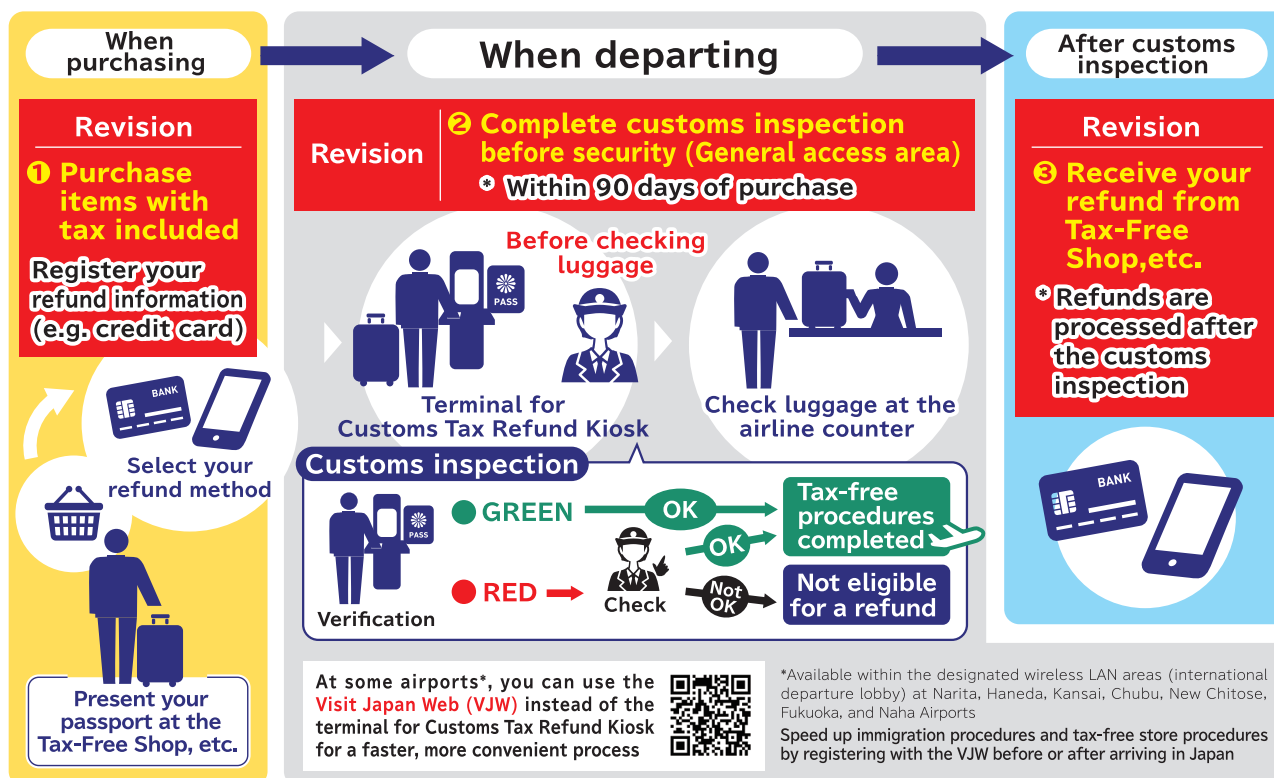
The Tax-Free Shopping System Has Changed to a

Refund Method



Revised Procedure Flow

\\ Main Revisions //



FAQs About the Refund Method

When Purchasing



Q. Are there any restrictions on the quantity of items that can be purchased at Tax-Free Shop?

A. The items you purchase must be limited to **quantities that you can personally carry and take out of Japan upon departure**. Please ensure that you can present your purchased items at customs.



Q. I heard that the refund method eliminates the need for special packaging for snacks and cosmetics, so does that mean they can be consumed or used in Japan?

A. Though special packaging is no longer required, **food, beverages, cosmetics, and other consumable goods are not eligible for a tax refund if used or consumed in Japan**.



Q. I hold Japanese nationality but have been living abroad for over two years. Are there any changes to the verification documents I need for the tax-free procedures?

A. To verify that you have lived outside Japan continuously for two years or more, the **Individual Number Card (My Number Card)** may also be accepted in addition to the currently accepted documents.



Q. How do I go about applying for a refund?

A. The steps required to receive a consumption tax refund will be explained to you at the Tax-Free Shop you visit. Please be sure to ask when purchasing.



When Departing



Q. When should I complete the inspection procedures at customs?

A. As you need to complete inspection procedures at customs before checking your hand luggage, **please arrive at the airport (or seaport) early and complete these at the terminal provided for Customs Tax Refund Kiosk, etc.**

* To receive a refund, you must have your purchased goods inspected by customs officials when departing Japan within 90 days of the date of purchase. * If you are transferring from a domestic flight to an international flight before departing Japan, you must complete all refund procedures at the outbound airport.



Q. I have already used or consumed some of the goods for which I completed the tax-free procedures. Can I present only the unused items for customs inspection?

A. Customs inspections are conducted per each purchase transaction (such as a receipt). If you are not in possession of even one item included in a single purchase transaction (such as a receipt), **none of your goods will be eligible for customs inspection, including others you purchased.**

Receipt	
XX Shop YY Branch December 5, 2026; 10:40 AM	
Item A x1 3,000	↑ In possession (OK)
Item B x1 75,000	↑ In possession (OK)
Item C x1 13,000	↑ Not in possession (Not OK)
Total	91,000

No tax exemption for any goods

Receipt	
XX Shop YY Branch December 5, 2026; 10:40 AM	
Item A x1 3,000	↑ In possession (OK)
Item B x1 75,000	↑ In possession (OK)
Item C x1 13,000	↑ In possession (OK)
Total	91,000



Q. I purchased an item that cost over 1 million yen. Do I need any documents for the customs inspection?

A. When purchasing goods costing **1 million yen or more excluding tax**, customs officials may ask you to **present certificates of authenticity or warranties** along with the actual items. Having these documents ready will allow you to clear customs smoothly.



Q. If I don't take goods that have been cleared by customs out of Japan, will I be subject to a penalty?

A. The amount of consumption tax equivalent to the exempted consumption tax shall be collected, and you will be subject to a penalty.



For Further Information

For details on the refund method (including leaflets and FAQs), please refer to the Japan Tourism Agency and National Tax Agency websites.



Tourism Agency
Tax-Free Shop Website



National Tax
Agency Website



Japan Tourism Agency
Ministry of Land, Infrastructure, Transport and Tourism



METI
Ministry of Economy, Trade and Industry



National Tax
Agency



Japan
Customs



Japan.
Tax-free
Shop